

## II. LISTING OF CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application.

1. (Previously Presented) Matrix particles comprising a discontinuous phase of a plurality of inclusions of oil, wherein the oil is optionally flavor oil or fragrance oil, the oil dispersed within a matrix, the matrix comprising a crosslinked polymer and at least one filler.
2. (Original) Matrix particles according to claim 1 comprising a cross-linked polymer derived from the group consisting of alginate and pectin, derivatives thereof or combinations thereof.
3. (Original) Matrix particles according to claim 1 wherein the cross-linked polymer is alginate.
4. (Previously Presented) Matrix particles according to claim 1 comprising a filler selected from the group consisting of inorganic substances, organic substances, and combinations of any or all of the aforementioned substances.
5. (Previously Presented) Matrix particles according to claim 1 comprising a filler, in a ratio of 2:1 to 1:2, to the polymer.
6. (Previously Presented) Matrix particles according to claim 1 comprising microcrystalline cellulose as a filler.

7. (Previously Presented) Matrix particles according to claim 1 wherein the discontinuous phase comprises oil and the particles comprise surface oil below 10% (wt/wt).
8. (Previously Presented) Matrix particles according to claim 1 comprising at least one coating.
9. (Previously Presented) Matrix particles according to claim 1 comprising colouring matter.
10. (Previously Presented) Products comprising matrix particles according to claim 1.
11. (Previously Presented) Process for preparing matrix particles as described in claim 1, comprising
- i) forming an emulsion comprising a polymer, a filler, and oil,
  - ii) forming matrix particles comprising a continuous phase containing a hydrophilic polymer and a filler and further comprising a discontinuous phase containing oil
  - iii) hardening said matrix particles by cross-linking the polymer
  - iv) drying the cross-linked matrix particles.
12. (Previously Presented) Matrix particles according to claim 1 wherein the filler comprises cellulose polymers or derivatives thereof.
13. (Previously Presented) Matrix particles according to claim 1 wherein the filler comprises at least one of carbonates, silicates, sulphates, or phosphates.

14. (Previously Presented) Matrix particles according to claim 1 wherein the filler comprises at least one of magnesium carbonate, calcium carbonate, calcium phosphate, calcium sulphate, magnesium silicate, aluminium silicate, ground limestone, clay, talc, or titanium dioxide.

15. (Previously Presented) Matrix particles according to claim 1 comprising a filler, in a ratio of 1.5:1 to 1:1.5, to the polymer.

16. (Previously Presented) Matrix particles according to claim 1 comprising a filler in a ratio of about 1:1 to the polymer.

17. (Previously Presented) Matrix particles according to claim 1 wherein the discontinuous phase comprises oil and the particles comprise surface oil below 5% (wt/wt).

18. (Previously Presented) Matrix particles according to claim 1 wherein the discontinuous phase comprises oil and the particles comprise surface oil below 3% (wt/wt).

19. (Previously Presented) Matrix particles according to claim 1 wherein the discontinuous phase comprises oil and the particles comprise surface oil below 1% (wt/wt).

20. (Previously Presented) Matrix particles according to claim 1 comprising at least one of an active, a stabiliser, or an excipient.